



Application for Sales and Use Tax Exemption for Pollution Control Equipment Pursuant to Louisiana Revised Statute 47:301(10)(I)

Louisiana Department of Revenue and Louisiana Department of Environmental Quality

Date received by DOR _____	Initials of receiver _____	Submit to: Department of Revenue Sales Tax Division P.O. Box 3863 Baton Rouge, LA 70821-3863
Date received by DEQ _____	Initials of receiver _____	

Part 1: To be completed by applicant (Print in ink or type.)

Business name _____

Owner name _____

Revenue Account Number _____

Physical address of facility

Contact person _____

Position _____

Street address _____

City/St/ZIP _____

Parish _____

Telephone () _____

Fax () _____

Mailing address (only if different)

Contact person _____

Position _____

P.O. Box _____

City/St/ZIP _____

Parish/County _____

Telephone () _____

Fax () _____

Is this application for Pre-Purchase Exemption _____ Post-Purchase Refund _____

Name of project (if applicable) _____

List major equipment components involved and dates of purchase. List any additional equipment on a separate page.

Equipment	Date of purchase	LDEQ approval (check mark/initials)
_____	/ /	/
_____	/ /	/
_____	/ /	/
_____	/ /	/
_____	/ /	/
_____	/ /	/

List the costs of the equipment on page 4 of this form. Page 4 of this form will be held by the Department of Revenue and will not be sent to the Department of Environmental Quality.

Process description for pollution control equipment classification: Give a brief description of the pollution control equipment. Use a separate sheet if necessary for additional information.

Applicant name _____

Estimate the pounds of emissions per year to be reduced and/or the efficiency of the purchased equipment:

Equipment efficiency _____

Projected reduction in pounds of TRI _____

Projected reduction in pounds of criteria air emissions _____

Other (Explain.) _____

Certification of owner and/or operator: This portion must be read, signed, and dated by the person responsible for the validity of the information provided in order for the application to be considered.

I certify under penalty of law that this application and all attachments were prepared by me or other persons acting under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted.

Print or type name and title

Signature of applicant

Date signed

Part 2: Certification of professional engineer

I certify that I am familiar with the intent of Act No. 1019 and the rules and regulations in Title 47. I have reviewed the application and concur that the pollution control device or system is used exclusively as pollution control by demonstrating either (1) a net decrease in the volume or toxicity or potential hazards of pollution as a result of installation of the device or system; or (2) that installation is necessary to comply with federal or state environmental laws or regulations. This certification includes visiting the site, if applicable, and confirming that the equipment is installed properly and is meeting the efficacy for which the service is intended. I understand there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Type name and title

Signature

Date signed

Louisiana P.E. Registration No.

Applicant name _____

Part 3: To be completed by DEQ**Louisiana Department of Environmental Quality Certification Statement**

Acting as an authorized representative of the Secretary of the Louisiana Department of Environmental Quality, I certify that I have examined the application listed above, for the applicant _____ (company name), and have determined that the pollution control device or system for which approval is indicated in Part 1 meets the efficacy requirement intended in Act 1019, and therefore is eligible for sales and use tax exemption under R.S. 47:301(10)(I). The original signed, certified application shall be submitted to the Louisiana Department of Revenue and a copy of the application will be sent to the applicant.

Type name and title

Signature

Date signed

Part 4: To be completed by DOR**Louisiana Department of Revenue approval**

Based upon a review of the information submitted with this application, the request for ☐ exemption ☐ refund is hereby approved for those items that have DEQ approval, as indicated in Part 1.

Type name and title

Signature

Date signed

Confidentiality

This application, including cost information, is considered a confidential document in accordance with R.S. 47:1508. Information that pertains to pollution control device and system costs will be maintained only at the Office of the Department of Revenue.

Applicant name _____

Cost of equipment

This page will be retained by the Louisiana Department of Revenue. This information will not be sent to the Louisiana Department of Environmental Quality.

	Name (type) of major equipment	Date purchased	(Anticipated) seller	(Estimated) cost
(1)	_____	_____	_____	\$ _____
(2)	_____	_____	_____	\$ _____
(3)	_____	_____	_____	\$ _____
(4)	_____	_____	_____	\$ _____
(5)	_____	_____	_____	\$ _____
(6)	_____	_____	_____	\$ _____
(7)	_____	_____	_____	\$ _____
(8)	_____	_____	_____	\$ _____
(9)	_____	_____	_____	\$ _____
(10)	_____	_____	_____	\$ _____
(11)	_____	_____	_____	\$ _____
(12)	_____	_____	_____	\$ _____
(13)	_____	_____	_____	\$ _____
(14)	_____	_____	_____	\$ _____
(15)	_____	_____	_____	\$ _____
(16)	_____	_____	_____	\$ _____
(17)	_____	_____	_____	\$ _____
(18)	_____	_____	_____	\$ _____
(19)	_____	_____	_____	\$ _____
(20)	_____	_____	_____	\$ _____
			Total cost of major equipment	\$ _____

Note: Applications for refund of taxes paid must be accompanied by copies of invoices indicating purchase price and tax paid.